

# APPENDIX B

## APPENDIX “B”

### LISTING OF DOCUMENTS CONSIDERED BY BRUCE G. DUBINSKY, MST, CPA, CVA, CFE, CFF, MAFF

I have considered the pleadings in this case, as well as documents and other information produced by the parties to this case and gathered during my research. Accordingly, my report contains various footnote references and discussion of documents specifically relied upon by me in issuing my expert opinions in this case. The documents cited in my report and the following documents were considered by me in issuing my expert opinions in this report. Documents identified / named below are to be considered inclusive of any and all exhibits to the particular document.

#### DOCUMENTS

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127.	Cooperation Agreement from Department of Justice, <i>United States v. Eric Lipkin</i> , S3 Cr. 228 (LTS) (S.D.N.Y. May 31, 2011).
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129.	Final Judgment of Permanent Injunction and Other Equitable Relief and Consent Against Avellino & Bienes, Frank J. Avellino and Michael S. Bienes, <i>SEC v. Avellino &amp; Bienes</i> , No. 92-CV-08314 (JES) (S.D.N.Y. November 25, 1992).
130.	Government's Letter to the Court regarding I. Lipkin's anticipated guilty plea, <i>United States v. Irwin Lipkin</i> , S8 10 Cr. 228 (LTS) (S.D.N.Y. Sept. 11, 2012).
131.	Hearing Transcript, <i>United States v. Bernard L. Madoff</i> , 08 MJ 2735 (DC) (S.D.N.Y. Mar. 10, 2009).
132.	Indictment, <i>United States v. Bonventre</i> , S1 10 Cr. 228 (LTS) (S.D.N.Y.).
133.	Indictment, <i>United States v. O'Hara</i> , 10 CRIM 228 (S.D.N.Y. Mar. 17, 2010).
134.	Information, <i>United States v. Cotellessa-Pitz</i> , S5 10 Cr. 228 (S.D.N.Y. Dec. 11, 2011).
135.	Information, <i>United States v. Friehling</i> , S1 09 Cr. 700 (AKH) (S.D.N.Y. July 17, 2009).
136.	Information, <i>United States v. DiPascali</i> , No. 09-CR-764 (RJS) (S.D.N.Y. Aug. 11, 2009).
137.	Information, <i>United States v. David Kugel</i> , No. S4 10 Cr. 228 (LTS) (S.D.N.Y. Nov. 21, 2011).
138.	Information, <i>United States v. Craig Kugel</i> , No. S6 10 Cr. 228 (LTS) (S.D.N.Y. June 5, 2012).
139.	Information, <i>United States v. Eric Lipkin</i> , S3 10 Cr. 228 (LTS) (S.D.N.Y. June 6, 2011).
140.	Information, <i>United States v. Irwin Lipkin</i> , S9 10-CR-228 (LTS), (S.D.N.Y. Nov. 8, 2012).

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PLEADINGS AND COURT DOCUMENTS	
141.	Information, <i>United States v. Peter Madoff</i> , S7 10 Cr. 228 (LTS) (S.D.N.Y. June 29, 2012).
142.	Joseph Looby's Affidavit in Support of Net Equity, <i>In re Bernard L. Madoff Inv. Sec. LLC</i> , No. 08-1789 (BRL) (Bankr. S.D.N.Y. Oct.16, 2009).
143.	Madoff 302 Statements (December 16, 2008), redacted by Government.
144.	Minute Entry, <i>United States v. Eric Lipkin</i> , 10-CR-228 (LTS) (S.D.N.Y. Nov. 17, 2010).
145.	Minute Entry of Plea entered by David Friehling, <i>United States v. Friehling</i> , No. 09-CR-700 (S.D.N.Y. Nov. 3, 2009) (Dkt. Entry 11-03-2009).
146.	Order Appointing Trustee & Removing to Bankruptcy Court, <i>SEC v. Bernard L. Madoff</i> , Civ. 08-10791 (S.D.N.Y. Dec. 15, 2008).
147.	Order of the Court Regarding Lipkin Charges, <i>United States v. Eric Lipkin</i> , S3 10 Cr. 228 (LTS) (S.D.N.Y. June 6, 2011).
148.	Order, <i>In re Bernard L. Madoff Inv. Sec. LLC</i> , 10-2378-bk (L) (2d Cir. Aug. 16, 2011).
149.	Partial Judgment on Consent Imposing Permanent Injunction, <i>SEC v. Friehling</i> , 09 Civ. 2467 (S.D.N.Y. Nov. 4, 2009).
150.	<i>Picard v. Peter Madoff</i> , Case No. 09-01503, Dkt No. 113 (S.D.N.Y. May 4, 2012).
151.	<i>Picard v. Madoff (In re Bernard L. Madoff Investment Securities LLC)</i> , 458 B.R. 87 (Bankr. S.D.N.Y. 2011).
152.	Plea Agreement from Department of Justice, <i>United States v. Friehling</i> , S1 09 Cr. 700 (AKH) (S.D.N.Y. Nov. 3, 2009).
153.	Plea Agreement, <i>United States v. Peter Madoff</i> , S7 10-CR-228 (LTS) (S.D.N.Y. June 29, 2012).
154.	Plea Agreement, <i>United States v. Irwin Lipkin</i> , S9 10-CR-228 (LTS) (S.D.N.Y. Nov. 8, 2012).
155.	Plea Allocation, <i>United States v. Bernard L. Madoff</i> , 09-CR-213 (DC) (S.D.N.Y. Mar. 12, 2009).
156.	Plea Allocation, <i>United States v. Cotellessa-Pitz</i> , S5 Cr. 228 (LTS) (S.D.N.Y. Dec. 19, 2011).
157.	Plea Allocation, <i>United States v. Friehling</i> , S1 09 Cr. 700 (AKH) (S.D.N.Y. Nov. 3, 2009).
158.	Plea Allocation, <i>United States v. David Kugel</i> , 10 CR 228 (LTS) (S.D.N.Y. Nov. 21, 2011).
159.	Plea Allocation, <i>United States v. DiPascali</i> , 09 CR 764 (RJS) (S.D.N.Y. Aug. 11, 2009).
160.	Press Release, U.S. Attorney for the Southern District of N.Y., Guilty Plea of Eric Lipkin (June 6, 2011 available at <a href="http://www.justice.gov/usao/nys/pressreleases/June11/lipkinericpleapr.pdf">http://www.justice.gov/usao/nys/pressreleases/June11/lipkinericpleapr.pdf</a> ).
161.	Redacted Complaint, <i>Picard v. Irwin Lipkin</i> , No. 10-04218 (BRL) (Bankr. S.D.N.Y. Nov. 12, 2010).
162.	Second Amended Complaint, <i>United States v. Peter Madoff et al.</i> , Adv. Pro. No. 09-1503, Dkt. No. 113(BRL) (S.D.N.Y. May 4, 2012)
163.	Sealed Complaint, <i>United States v. O'Hara</i> , 09 MAG 2484 (S.D.N.Y. Nov. 12, 2009).
164.	Sentencing Transcript, <i>United States v. Bernard L. Madoff</i> , 08 MJ 2735 (DC) (S.D.N.Y. June 29, 2009).
165.	Settlement Agreement by and between the Trustee and the United States on behalf of the IRS, <i>In re Bernard L. Madoff Inv. Sec. LLC</i> , No. 08-1789 (Bankr. S.D.N.Y. Nov. 22, 2011).
166.	Superseding Indictment, <i>United States v. Bonventre</i> , S2 10 Cr. 228 (LTS) (S.D.N.Y. Nov. 18, 2010).
167.	Superseding Indictment, <i>United States v. Bonventre</i> , 10 Cr. 228 (S.D.N.Y. Oct. 1, 2012).
168.	Superseding Indictment, <i>United States v. Bongiorno</i> , 10 Cr. 228 (S.D.N.Y. Nov. 17, 2010).
169.	Superseding Indictment, <i>United States v. Crupi</i> , 10 Cr. 228 (LTS) (S.D.N.Y. Nov. 17, 2010).
170.	Superseding Information, <i>United States v. Friehling</i> , No. 09-CR-700 (S.D.N.Y. Nov. 3, 2009).
171.	Trial Transcripts, <i>United States of America v. Daniel Bonventre, Jerome O'Hara, George Perez, Annette Bongiorno, Joann Crupi</i> , 10 Cr. 228 (LTS) (S.D.N.Y. October 31, 2013; November 12, 2013; November 19, 2013; December 2, 2013; December 4, 2013; December 5, 2013).

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<b>PLEADINGS AND COURT DOCUMENTS</b>	
172.	Trustee's First Interim Report for the Period Dec. 11, 2008 through June 30, 2009, <i>In re Bernard L. Madoff Inv. Sec. LLC</i> , No. 08-1789 (BRL) (Bankr. S.D.N.Y. July 9, 2009).
173.	Trustee's Second Interim Report for the Period Ending Oct. 31, 2009, <i>In re Bernard L. Madoff Inv. Sec. LLC</i> , No. 08-1789 (BRL) (Bankr. S.D.N.Y. Nov. 23, 2009).
174.	Trustee's Third Interim Report for the Period Ending Mar. 31, 2010, <i>In re Bernard L. Madoff Inv. Sec. LLC</i> , No. 08-1789 (BRL) (Bankr. S.D.N.Y. Apr. 14, 2010).
175.	Trustee's Amended Third Interim Report, for the Period Ending Mar. 31, 2010, <i>In re Bernard L. Madoff Inv. Sec. LLC</i> , No. 08-1789 (BRL) (Bankr. S.D.N.Y. Apr. 14, 2010).
176.	Trustee's Fourth Interim Report for the Period Ending Sept. 30, 2010, <i>In re Bernard L. Madoff Inv. Sec. LLC</i> , No. 08-1789 (BRL) (Bankr. S.D.N.Y. Oct. 29, 2010).
177.	Trustee's Fifth Interim Report for the Period Ending Mar. 31, 2011, <i>In re Bernard L. Madoff Inv. Sec. LLC</i> , No. 08-1789 (BRL) (Bankr. S.D.N.Y. May 16, 2011).
178.	<i>United States v. Madoff</i> , 586 F. Supp. 2d 240, 244 (S.D.N.Y. 2009).
179.	<i>In re Bernard L. Madoff Inv. Sec. LLC</i> , 654 F. 3d 229 (2d Cir. 2011).

<b>INVESTMENT DATA</b>	
180.	American Stock Exchange Daily Stock Price Record (Q4 1978 through Q4 1992).
181.	Bloomberg – Historical Equity Data (January 2000 through November 2008).
182.	CBOE – Historical Options Data (January 2000 through November 2008).
183.	Center for Research in Security Prices (CRSP) Data (October 1979 through December 2008).
184.	Frankfurter Allgemeine Daily Stock Price Record (January 2000 through November 2008).
185.	The Times (London) Stock Exchange Prices (January 2000 through November 2008).
186.	Moody's Bank & Finance Manual (1978 through 1992).
187.	Moody's Industrial Manual (1978 through 1992).
188.	Moody's OTC Industrial Manual (1978 through 1992).
189.	Moody's Public Utility Manual (1978 through 1992).
190.	Moody's Transportation Manual (1978 through 1992).
191.	New York Stock Exchange Daily Stock Price Record (Q4 1978 through Q4 1992).
192.	S&P Bond Guide (February 1985; August 1988; February 1992; November 1992).
193.	S&P Stock Guide (October 1979; November 1979; March 1983; December 1988; May 1987).
194.	Over-the-Counter Exchange Daily Stock Price Record (Q4 1978 through Q4 1992).
195.	Wall Street Journal New York Exchange Bonds (1978 through 1992).

<b>DEPOSITIONS/UK INTERVIEW TRANSCRIPTS</b>	
196.	Alistair George Interview May 11, 2009.
197.	Amber Wood Interview June 10, 2009 & May 18, 2010.
198.	Annette Bongiorno Deposition July 8, 2016.
199.	Bernard Madoff Deposition August 7, 2012, <i>In Re Optimal U.S. Litigation</i> , No. 10-cv-4095 (S.D.N.Y.).
200.	Bernard Madoff Deposition October 19, 2015, <i>P&amp;S Associates v. Jacob</i> , No. 12-034123 (07) (Cir. Ct., 17 <sup>th</sup> Judicial Circuit, Broward County, Florida).
201.	Bernard Madoff Depositions June 15, 2016; December 20, 2016; April 26/27, 2017; November 8/9 2017.
202..	Carl Shapiro Deposition Dec. 14, 2009 & Dec. 15, 2009.
203..	Chris Dale Interview July 08, 2009 & July 19, 2010.

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**DEPOSITIONS/UK INTERVIEW TRANSCRIPTS**

204.	Chris Pengelly Interview May 06, 2009.
205.	Colin Bond Interview June 25, 2010.
206.	Dylan Grice Interview May 05, 2009.
207.	Felicity Raven Interview July 28, 2010.
208.	Frank Avellino & Michael Bienes Deposition July 07, 1992, <i>In the Matter of King Arthur</i> , No. MNY-1490 (Before the SEC).
209.	Frank Avellino Deposition November 20, 1992, <i>SEC v. Avellino &amp; Bienes</i> (S.D.N.Y.).
210.	Frank Avellino Deposition Sept. 30, 2010.
211.	Gilles Frachet Interview May 11, 2009.
212.	James Henchey Interview June 18, 2010.
213.	John Purcell Interview June 25, 2010.
214.	Julia Fenwick Interview June 04, 2009 & May 19, 2010.
215.	Leon Flax Interview Aug. 06, 2009 & July 21, 2010.
216.	Linda Sutton Howard Interview Aug. 17, 2010.
217.	Malcolm Stevenson Interview June 05, 2009 & Aug. 18, 2010.
218.	Marcus Hagnesten Interview May 05, 2009.
219.	Marc Hughes Interview May 20, 2009.
220.	Matthew Byrom Interview May 11, 2009.
221.	Michael Bienes Deposition Oct. 05, 2010.
222.	Michael Lieberbaum Deposition July 29, 2010, Aug. 05, 2010, & Oct. 18, 2010.
223.	Peter Allen Interview July 15, 2009 & July 28, 2010.
224.	Peter Deadman Interview May 06, 2009.
225.	Philip Toop Interview June 08, 2009 & July 16, 2010.
226.	Rodney Yates Interview Sept. 06, 2010.
227.	Stanley Shapiro Deposition Sept. 30, 2010 & Oct. 01, 2010.
228.	Stephen Raven Interview July 14, 2009 & July 26, 2010.
229.	Tim Vines Interview May 12, 2009.
230.	William Hui Interview May 18, 2009 & May 18, 2010.

**OTHER BLMIS DATA SOURCES**

231.	Data Recovered from Forensic Review of Mark Madoff and Andrew Madoff’s BLMIS Computers.
232.	Great Plains Accounting System.
233.	Proprietary Trading Business Oracle Databases.
234.	ICE Accounting System.
235.	SAGE Accounting System.

**STRUCTURED DATA**

236.	SQL Compilation of BLMIS Data.
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AS/400 TAPES	
237.	S250DE9C.
238.	S3A7E8F.
239.	F3E0CA8C.
240.	F3E7361C.
241.	F3E6EF4C.
242.	F3EA215C.
243.	F3ECC5AC.
244.	M0005822.
245.	M0007512.
246.	M0007559.

DOCUMENTS TO BE MADE AVAILABLE IN DATA ROOM 1	
247.	See attached Schedule 1.